

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 2278 - HB 2686

March 6, 2018

SUMMARY OF BILL: Requires the Comptroller of the Treasury (COT) to annually report a list of all counties and municipalities that have adopted the local-option Property Tax Freeze program to the Chairs of the Finance, Ways, and Means Committees.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Based on information provided by COT, a list of counties and municipalities that have adopted the local-option Property Tax Freeze program is maintained and made available on the COT website. Any fiscal impact to state or local government is estimated to be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "Krista M. Lee".

Krista M. Lee, Executive Director

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